

House File 2405

H-8115

1 Amend House File 2405 as follows:

2 1. Page 1, after line 18 by inserting:

3 <4. a. A wrongful birth and wrongful life compensation
4 fund is created in the state treasury as a separate fund under
5 the control of the department of public health. A person who
6 would otherwise have a cause of action for wrongful birth or
7 wrongful life as described and prohibited in this section,
8 shall be eligible to apply for compensation for lost wages,
9 and for the educational needs and all medically necessary and
10 reasonable expenses of medical and hospital, rehabilitative,
11 residential and custodial care and service, special equipment
12 or facilities, and related travel, related to the child who
13 would have been the subject of the wrongful birth or wrongful
14 life action, with the exception of costs for which the claimant
15 may receive compensation or reimbursement from another
16 government program or another third-party payor.

17 b. The fund shall consist of moneys deposited in the fund,
18 annually, in an amount in excess of the amount that would
19 otherwise have been claimed, for the taxable year that begins
20 on or after January 1, 2017, but prior to January 1, 2018, as
21 refunds by taxpayers whose research activities credits exceeded
22 the tax liability imposed as provided pursuant to section
23 15.335, subsection 8, section 422.10, subsection 4, and section
24 422.33, subsection 5, paragraph "f".

25 c. The department of public health shall adopt rules
26 pursuant to chapter 17A to administer the fund.

27 Sec. _____. Section 15.335, subsection 8, Code 2018, is
28 amended to read as follows:

29 8. Any credit in excess of the tax liability for the taxable
30 year shall be refunded with interest computed under section
31 422.25, not to exceed the total amount expended for tax credit
32 refunds under this subsection for the taxable year that begins
33 on or after January 1, 2017, but prior to January 1, 2018. Any
34 amount in excess of the total amount expended for tax credit
35 refunds under this subsection for such taxable year which

1 would otherwise be expended annually for tax credit refunds
2 claimed under this subsection for any subsequent taxable year
3 shall instead be deposited in the wrongful birth and wrongful
4 life compensation fund created in section 613.15B to be used
5 for the purposes of that fund. In lieu of claiming a refund,
6 a taxpayer may elect to have the overpayment shown on its
7 final, completed return credited to the tax liability for the
8 following year.

9 Sec. _____. Section 422.10, subsection 4, Code 2018, is
10 amended to read as follows:

11 4. Any credit in excess of the tax liability imposed by
12 section 422.5 less the amounts of nonrefundable credits allowed
13 under this division for the taxable year shall be refunded with
14 interest computed under section 422.25, not to exceed the total
15 amount expended for tax credit refunds under this subsection
16 for the taxable year beginning January 1, 2017. Any amount
17 in excess of the total amount expended for tax credit refunds
18 under this subsection for the taxable year beginning January
19 1, 2017, which would otherwise be expended annually for tax
20 credit refunds claimed under this subsection for the taxable
21 year beginning January 1, 2018, and for each taxable year
22 thereafter, shall instead be deposited in the wrongful birth
23 and wrongful life compensation fund created in section 613.15B
24 to be used for the purposes of that fund. In lieu of claiming
25 a refund, a taxpayer may elect to have the overpayment shown
26 on the taxpayer's final, completed return credited to the tax
27 liability for the following taxable year.

28 Sec. _____. Section 422.33, subsection 5, paragraph f, Code
29 2018, is amended to read as follows:

30 *f.* Any credit in excess of the tax liability for the taxable
31 year shall be refunded with interest computed under section
32 422.25, not to exceed the total amount expended for tax credit
33 refunds under this paragraph for the taxable year that begins
34 on or after January 1, 2017, but prior to January 1, 2018. Any
35 amount in excess of the total amount expended for tax credit

1 refunds under this paragraph for such taxable year, which
2 would otherwise be expended annually for tax credit refunds
3 claimed under this subsection for any subsequent taxable year
4 shall instead be deposited in the wrongful birth and wrongful
5 life compensation fund created in section 613.15B to be used
6 for the purposes of that fund. In lieu of claiming a refund,
7 a taxpayer may elect to have the overpayment shown on its
8 final, completed return credited to the tax liability for the
9 following taxable year.>

10 2. Title page, line 2, after <and> by inserting <creating a
11 wrongful birth and wrongful life compensation fund, and>

12 3. By renumbering as necessary.

WESSEL-KROESCHELL of Story